(46)

1953

File No. (R55—II) ARE 90-D

R H × B C DEPARTMENT

1) BRANCH

Subject:— Audit Report on P & A Dharwar of Dy Period ended E.P 31-3-51 Dharwar

Period ending 31-3-51.

B Class

Karnatak

P.29/C

File No. ARE 90 — (R55 — D)

Std. Sectt. Slip 24-A

No.CEP/Audit/16/~~111-61~~, IX-50

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.

Dated the 16th April, 1953.

To

The Collector and Deputy Custodian
of Evacuee Property.
DHARWAR.

Subject:- Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar. for the period ending 30-9-1950.

REHABILITATION DEPARTMENT
File No. R55
S. No. 15818
Date 21 APR 1953

Reference:- This office letter of even number dated 2-12-1952, forwarding the annotated copy of the above audit report.

Below are the remarks of the Custodian General of Evacuee Property, New Delhi, as per his letter No.2/18(1)/Audit/S&A/53, dated 2-4-1953. You are requested to forward your replies early.

Para 1:- No remarks.

" 2:- The C.E.P. is being asked to confirm that a cash book as advised by him has since been maintained by the Dy.Custodian. As regards the remaining offices they are stated to have maintained all the Registers. This fact be verified in the subsequent audit visit.

" 3:- This may be verified at the time of next inspection.

" 4:- The circumstances under which evacuee property was given free of cost may please be explained. The amount should be recovered at an early date and report submitted.

" 5:- The submission of the progress report may be expedited.

" 6:- This may be verified at the time of next next inspection.

" 7:- The C.E.P. is requested to send a copy of the letter referred by him.

" 8:- This may be verified at the time of next audit.

" 9:- -do-

" 10:- Further report is being awaited from the C.E.P.

" 11:- The C.E.P. is being requested to get the necessary calculations worked out immediately and send a report without further delay.

" 12:- Final report from the C.E.P. is still awaited.

" 13:- No remarks.

Please ensure that all the outstanding objections brought forward from the previous audit report in the above audit report by Examiner, Outside Audit Department, Bombay,

2.....

are settled, and replies to remarks on the audit reports for differente periods sent separately.

Sd/- V.B.Paranjpe.

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Copy forwarded with compliments to:-

1. The Custodian General of Evacuee Property, New Delhi, with reference to his letter mentioned above.
2. The Examiner, Outside Audit Department, Bombay.
3. The Secretary, Rehabilitation Department, Bombay

for Accounts Officer,
Custodian of Evacuee Property,
Bombay.

S.16/4/53.

REHABILITATION DEPARTMENT
File No. R55
S. No. 17686
Date - 6 MAY 1953

No.CEP/Audit/16/III-51.
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Fourth Floor,
Dated the 5th May, 1953.

To

The Collector and Deputy Custodian of
Evacuee Property, Dharwar.

Subject: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar, for the periodsended 30-9-1950 and 31-3-1951.

Reference : This office letter of even number dated 23/4/'53 and letter No.CEP/Audit/16/IX-50 dated 21/4/'53 conveying to you Custodian General of E.P.'s remarks on the above audit report.

Your attention ~~is~~ is invited to Examiner, Outside Audit Department, Bombay's letter No.OA/Evac./1006 dated 24/4/'53. You are requested to forward your replies immediately. Separate replies should be furnished for Audit Reports of different periods.

Accounts Officer,
for Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :
(1) The Custodian General of Evacuee Property, New Delhi.
(2) The Examiner, O.A.D., Bombay.
(3) The Secretary to the Govt. Bombay, Rehabilitation Dept.,Bombay.

'mds' 5/5/'53.

EXPRESS LETTER

(N.B. - This is an ORIGINAL MESSAGE, sent by post to save telegraphic expense and undue use of the wires, but intended to be treated, on receipt, with the same exposition as if it had been telegraphed. To save time and formalities it is worded and signed as if it had been so despatched.)

From

The Custodian of Evacuee Property,
Bombay.

To

The Collector & Deputy Custodian of
Evacuee Property,
Dharwar.

No. CEP/Audit/16/IX-52. Dated 12th May,1953.

With reference to your ~~Letter~~ ~~Telegram~~ ~~No.~~ of even number dated 22.4.53.

Your initial replies to the audit report for the period ending 30-9-52, issued by the Examiner, Outside Audit Department, under his No.OA/Evac/15753, dated 12-1-53, are still awaited.

2. You are requested toforward the same immediately in the annotated form (8 copies).

For Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy to :-

1. The Examiner, Outside Audit Department, Bombay.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
3. The Custodian General of Evacuee Property, New Delhi.

REHABILITATION DEPARTMENT
File No. R141 1862
S. No. 1 2 MAY 1953
Date

J.12/6.

S.22/4/53.

For information

593--4,00,000--V-50—K9
G. R., G. D., No. 2408, dated 22-6-22.]

Std. Sectt. 78 a.

DOCKET SHEET

Subject :–

Report on the Audit of the P. L. A of the Collector D. C of S. P. Dharwar for the half year ending 31-3-51

File No. R 55

Rehabilitation **DEPT.**

D **BRANCH.**

References :-

4

Dharwar

Date.	To whom sent.	Notes and instructions.

REPORT ON THE AUDIT OF THE PERSONAL LEDGER ACCOUNTS OF THE COLLECTOR AS THE DEPUTY CUSTODIAN OF EVACUEE PROPERTY DHARWAR FOR THE HALF YEAR ENDING 31-3-1951.

****

Reply to be Addressed to:-

THE EXAMINER, OUTSIDE AUDIT DEPARTMENT,
Branch Office of the Accountant General, Bombay,
Universal Assurance Building, 4th Floor,
Sprott Road, BOMBAY No. 1

No.O.A./ 5375 14 8/51

To

The Custodian of Evacuee Property,
BOMBAY

Deposit

The audit of the Personal Ledger Accounts of the Collector as the Dy. Custodian of Evacuee Property, Dharwar, District, Dharwar, for the half year ended 31-3-1951 was carried out on the 12th and 13th of June 1951. The receipts and payments during the half year were generally scrutinised from the records maintained and produced for audit with special reference to auction sale proceeds, custodian fees etc. The Income and Expenditure account for the half year ending 31-3-1951 and the Balance Sheet as at 31-3-1951 are appended to the report. The revised proforma accounts for the period from beginning upto 30-9-1950 and the revised balance sheet as at 30-9-1950 (x in accordance with the suggestions in para 9(b) of the previous Audit Report) are also attached herewith.

2. There was no cash in hand in the Dy. Custodian's Office, there being no transactions of receipts and payments in that Office

Previous Audit.

3. The replies to the Audit Report for the period from the commencement upto 30-9-1950 issued under this Office No.O.A./2045 dated 26-5-1951 are still awaited and may please be expedited.

Current Audit.

4. Non-maintenance of registers and documents:-

Considerable difficulty was experienced in the checking of data leading to the Income & Expenditure Accounts and the Balance Sheets as the prescribed registers were not maintained in the Offices of the Dy. Custodian and Assistant Custodians. Early action should be taken to open the Registers prescribed in the Administration of Evacuee Property (Central) Rules 1950 and completed them in all respects from the beginning upto-date.

5. Kundgol Mahali Accounts of Shri Dawood Musa with Shri Saibannavar:-

From the records maintained and produced for audit, it was noticed that the Mahalkari of Kandgol has agreed to accept the liability of Rs.182-3-9, of evacuee Shri Dawood Musa. The liabilities should not therefore be accepted until all the accounts are completely scrutinised, especially in view of para 5 of the previous Audit Report, wherein, it was pointed out that a sum of Rs.2,388-6-2 was recoverable from Shri Saibannavar. See Covering slip

6. Income and Expenditure Account and Balance Sheet :-

(i) Arrears outstanding against debtors of evacuees:-

A large sum of Rs.17,989-2-0 (at Gadag Rs.11,686-11-3, at Hubli Rs.6,302-7-9) is still outstanding against debtors of evacuees. Its expeditious clearance is, therefore, requested.

(ii) Custodian's fees Rs.5,860-4-4:-

Credit of this amount to Government by debit to the Personal Deposit Account is still awaited.

(iii) Rent for custody of movable Property at Hubli:-

The value of the balance of movable property as at 30-9-1950 was Rs.1,376/- whereas the rent paid for its custody for the half year under review was Rs.494-7-0 which is disproportionately high.

(iv) Reconciliation between the balance at the Treasury as per Departmental books and as per Treasury Figures:-

The balance at Treasury as at 31-3-1951 as per departmental books was Rs.98,549-10-4 as against Rs.42,147-15-7 as per Treasury figure. The difference requires early reconcilia-tion.

(v)The excess of expenditure over income in the period under audit was Rs.7,441-0-0. It was mainly due to loss in auction sale of movable property, clearance of liabilities of evacuees on account of sale tax, municipal dues and other miscellaneous expenditure.

7. GENERAL:-

The general state of accounts is far from satisfactory. The Audit Report and Note for the period ending 30th September 1950 have not yet been disposed of (Para 3). All the registers prescribed in the rules have not yet been opened (Para 4). Debits due to evacuees require early clearance (Para 6(i). Non-reconciliation between the balances at Treasury as per departmental books and that at Treasury as at 31-3-1951 is brought to notice.(Para 6(iv). Credit to Government on account of Custodian's fees is awaited (Para 6(ii).

sd/-
ASSISTANT EXAMINER, OUTSIDE AUDITS,
ACCOUNTANT GENERAL'S OFFICE, BOMBAY.

No.O.A./5377 dt 14/8/51

Copy forwarded to:-

REHABILITATION DEPARTMENT
File No. RSS
D 14 AUG 1951
Serial No. 30770

(1)The Collector and Deputy Custodian of Evacuees Property Dharwar for furnishing him his replies to the Audit Report through the Custodian.

(2)The Secretary to the Govt. of Bombay, Rehabilitation Department, Bombay with special reference to paras 4, 5, & 6(iv)

(3)The Secretary to the Govt. of Bombay, Finance Department, Bombay.

(4)The A.A.O., ~~D.A.II~~ Deposit Section, A.G.'s Office, Bombay.

(5)The Senior Auditor (S.G.E.) for note & return.

ASSISTANT EXAMINER, OUTSIDE AUDITS,
ACCOUNTANT GENERAL'S OFFICE, B'bay.

Office of the Collector cf Dy.Custodian Evacuee Propert 1st.Dharwar.
Income and expenditure account for the half year ending 31.3.61.

Expenditure			Income.		
To Custodian fees		1562-8-0	By rent recovered	1222-5-0	
" Lett. charges		2116-1-0	recoverable	72-0-0	1295-5-0
" transport and hamalage charges		93-0-0	" land revenue recoverable		33-5-4
" rent		594-7-0	Bal (excess of expenditure over income)		7441-0-0
Misc.expdr. (sales & Mun.taxes etc.)		2042-12-4			
" loss on auction sale.		1360-11-3			
Total		8769-10-4	Total		8769-10-4

Balance Sheet as at 31-3-1961.

Liabilities			Assets.		
Capital	199765-10-3		Immovable property		
Less loss upto 30-9-60	23846-9-11			27500-0-0	
Additions during the	176600-1-4		add..	850-0-0	28350-0-0
half year	1130-7-0	177030-8-4	Movable property		
Custodian fees	10620-10-10			37478-14-0	
	1562-8-0		add..	61-0-0	
	12183-2-10			37539-14-0	
Less paid	6322-14-0	5860-4-4	Less book value		
Rent	756-12-6		auctioned	7170-12-0	30368-2-0
Less paid	704-12-6	52-0-0	for Rs.5810-1-0		
			Short collections of auction sale proceeds		100-8-0
			Cundry debotrs &	18299-15-6	
			loss received	310-12-6	17989-3-0
			Rent recoverable		101-0-0
			Land revenue recoverable		33-5-4
			Cash at treasury		38849-10-4
			Excess of expenditure over income		7441-0-0
		182042-12-3			182942-12-8

Sd/-
Collr.& Dy.Custodian Evacuee Property,
Dharwar.

Office of Collector and Dy.Custodian of Evacuee Property Dharwar Dist.

Income and Expenditure account for the period from commencement in Sept.49 to 30-9-50.

Expenditure			Income		
To Custodian fees					
10 p.c. on Rs.101631 &) paid	2205-15-2		By rent recovered	2106-14-1	
20 p.c. on Rs.12318)payable	10620-10-10	12826-10-0	rent recoverable	217-0-0	2323-14-1
To establishment charges		7092-15-3	Bal (excess of expenditure		
" transport and hamalage charges		1-10-0	over income)		23845-8-11
" rent paid	433-3-6				
payable	756-12-6	1190-0-0			
To Misc.expenditure (including					
Mun.sales taxes etc.)		1543-5-0			
" loss on auction sale of movable property		2914-14-9			
Total		26169-7-0	Total		26169-7-0

Liabilities		Balance Sheet as at 30-9-1950.	Assets.	
Capital representing value of assets taken over	189745-10-3	Immovable property		37500-0-0
Custodian fees payable	10620-10-10	Movable property	73392-15-9	
Rent payable.	756-12-6	Less sale(book value)	35914-1-9	37478-14-0
		sold for Rs.32399-0-0		
		Short collections of auction sale proceeds		109-8-0
		Sundry debtors	53745-13-6	
		Less recovered	25445-14-0	18299-15-6
		Rent recoverable		217-0-0
		Cash at treasury	103547-8-10	
		on hand	124-12-4	103672-2-2
		Excess of Expdr.over income		23845-8-11
Total ..	211123-1-7	Total ..		211123-1-7

Sd. Collr.& Dy.Custodian Evacuee Proty
Dharwar.

RHD D / Br. 9

15

Please see the foregoing Audit report on the accounts of P. L. A of the Collector and D. C of E. P. Dharwar for the period ending 31-3-51- The irregularities refer to paras 4, 5 & 6(iv). The C of E. P. Bombay may be requested to forward his remarks on the irregularities pointed out by the E.O. A.D on the audit report.

The Draft letter put up may issue -

(Thro "B" Branch)

27/8/51.

W.E
23/8/51

A. S

30/8/51.

Letter

5 F Cpl
7/8
3981/51

N
419/51

To

The C of E. P. Bombay

No. R 55/30770-D M. B. B (Dr C) 4th Aug 1951

Subject: Audit report ~~on the accounts of the No. O.A./5375 dated 14-8-51~~ Dy. C of E. P. Dharwar for the half year ending 31-3-51.

Ref: Audit Report No. O.A./5375 dated 14/8/51 from the E.O. A.D to you on the above subject and copy endorsed to Govt.

The E.O. A.D has pointed out certain irregularities in paras 4, 5 & 6 (iv) of the audit report on the accounts of the D.C of E.P. Dharwar. Please intimate to Govt at a very early date what action is being taken to set right the irregularities pointed out in the present audit report. Action to obtain orders of Govt in cases where this may be necessary should be taken as early as possible-

30/8/51

for C.

for Secy to the Govt of B'bay

M. 23/8/51. RHD

Copy to

The E.O. A.D

The F.D.

The Collector & D.C of E.P. Dharwar

ISSUED
6 SEP

Express Letter

4F Copy
17/12

To

The C of E. P. Bombay

No: R 55/30770-D C.S.A 19th Dec 51

No: O.A/5375 dated 14-8-51 from E.O. D.D

Subject: Audit report on the accounts of the Dy: C of E. P. Dharwar for the half year ending 31-3-51

Ref: This Deptt letter of even number dated the 6-9-51 at page 11 ante

Please intimate whether the replies to the objections raised in the above audit report have been furnished to the E.O. A.D. If so a copy may please be sent to Govt and F.D at an early date.

17/12

for Secy to the Govt of B'bay

13/12/51

14/12/51

copy to:

The E.O. A.D

The F.D.

RECEIVED 19 DEC 1951

15

Subject:-Compliance report of Audit note ~~xxx~~ of the Personal Ledger Accounts of the Collector and Dy.Custodian of Evacuee Property for the half year ending 31-3-1951.

No.EVC/ADT
Office of the Collector,
Dharwar, 15/2/1952.

Letter.
To

The Examiner,
Outside Audit Department, Bombay.

Reference:- Your No.D.A./5375 dated 14-8-1951.

The replies to the Audit notes are as under:

Para 3:-

The replies to the audit report for the period from the Commencement upto 30-9-1950 are forwarded under this office No.EVC/ADT dated 15/2/1952.

Para 4:

All the requisite registers of movable and immovable properties have been maintained by the Asst.Custodians as they are in actual ~~xxx~~ possession of the properties. No consolidated register for the Dist. has been prescribed in the Administration of Evacuee Property(Central) Rules, 1950. A suitable form may be suggested to enable this office to maintain that register

Para 5:-

The Mahalkari Kundgol has been expedited in this connection On hearing from him, further report will be submitted.

Para 6(i):

Steps have been taken by the Asst.Custodians to recover the dues from the debters and they are in progress.

Para 6(ii):

The Asst.Custodian of Gadag have credited the Custodian's fees by debiting it to the personal Deposit Account. The remaining Officers have been asked to calculate the Custodian's fees and to credit this amount by debiting it to the P.L.A.

Para 6(iii):

The possession of the Godown was handed over to the owner and one post ~~xxx~~ of watchmen is retrenched and thus the expenditure is curtailed.

Para 6(iv):

Treasury Officer Dharwar has been expedited to reconcile the balance at the Treasury as per Departmental books and as per Treasury figures.

Para 6(v):

All the Assistant Custodians are asked to be more careful in future.

n.

for Collector of Dharwar.

R.H.D
'D' Br

Submitted for information.

2 Further communication from addressed to C.E.P
the D.C of E.P. may be awaited.

Gscn
30/8/52

30/8/52

For A.S.

Subject:- Compliance report of Audit note of the Personal Ledger Accounts of the Collector and Dy. Custodian of Evacuee Property for the half year ending 31.3.51

No.EVC/ADT.
Office of the Collector,
Dharwar, 15.2.52.

To

The Examiner,
Outside Audit Department,
B O M B A Y.

Reference: Your No.OA/5375, dated 14.8.51.

The replies to the Audit notes are as under:

Para 3:

The replies to the audit report for the period from the Commencement upto 30.9.50 are forwarded under this office No.EVC/ADT dated 15.2.52.

Para 4:

All the requisite registers of movable and immovable properties have been maintained by the Asstt. Custodians as they are in actual possession of the properties. No consolidated register for the Dist. has been prescribed in the Administration of Evacuee Property (Central) Rules, 1950. A suitable form may be suggested to enable this office to maintain that register.

Para 5:

The Mahalkari Kundgol has been expedited in this connection on hearing from him, further report will be submitted.

Para 6(1):

Steps have been taken by the Asstt. Custodian to recover the dues from the debtors and they are in progress.

Para 6 (II)

The Asstt. Custodian of Gadag has credited the Custodian's fees by debiting it to the personal Deposit Account. The remaining Officers have been asked to calculate the Custodian's fees and to credit this amount by debiting it to the P.L.A.

Para 6 (III).

The possession of the Godown was handed over to the owner and one post of watchman is retrenched and thus the expenditure is curtailed.

Para 6 (IV):

Treasury Officer Dharwar has been expedited to reconcile the balance at the Treasury as per Departmental books and as per Treasury figures.

Para 6 (V):

All the Assistant Custodians are asked to be more careful in future.

Sd/-.
For Collector of Dharwar.

"K".

No.CEP/A/c./Audit.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, 4th Floor.
Mahatma Gandhi Road, Bombay-1.
Dated the 27th March, 52

To.

The Examiner,
Outside Audits, Universal Assurance Bldg.,
4th Floor, Sir P.M. Road, Bombay.

Subject:- Audit Report on the Personal Ledger Accounts of the Collector and Dy. Custodian of Evacuee Property, Dharwar, for the half year ending 31.3.51.

Ref:- Your letter No.OA/EVAC/14390 dated 28.2.52.

I am to acknowledge receipt of your above cited letter, enclosing letter No.EVC/Adt. dated 15.2.52 from the Dy. Custodian of Evacuee Property, Dharwar, in which replies to Audit Report No.OA/5375 dated 14.8.51 mentioned above, have been furnished and I am to return the above letter from the D.C.E.P., Dharwar with necessary comments thereon;

Para 3: The replies to the audit report from the commence-ment upto 30.9.50 with comments are already forwarded under this office letter of even number dated 27 March, 1952.

Current Audit.

Para 4: Asstt. Custodian of Evacuee Property, Dharwar has been called upon to submit Income and Expenditure account (Evac-cue's account) and the form also was suggested in this office circular letter C.E.P/A/c.1, dated 29.3.50. As regards maintance of Registers etc. the Dy. Custodian of Evacuee Property, Dharwar has got to open the requisite Registers etc. as prescibed in the Administration of Evacuee Property (Central) Rules 1950. As the Personal Ledger account (now P.D. a/c.) is in the name of the Collector and Dy. Custodian of Evacuee Property, Dharwar, he has got to maintain a cashbook in form No.25 and enter therein all receipts (on Evacuee's Account) and also expenditure, and at the end of the month reconcile the balance in the treasury column of the cash Book with the treasury Pass Book, month by month. The D.C.E.P. must be able to state what balance is held to his credit at the end of each month.

Para 5: Further report is still awaited.

Para 6: (i) This may be verified in next audit.
(ii) For verification in next audit.
(iii) No remarks.
(iv) Compliance report is still awaited in connec-tion with the balance at treasury as at 31.3.51 and the difference should be recon-ciled.
(v) No remarks.

Para 7: General.

Dy. Custodian of Evacuee Property, Dharwar is requested to take necessary action in the light of the com ents made under each para and expedite his replies to the Examiner, Outside Audit, with a copy endorsed to this office at an early date.

For Custodian of Evacuee Property,
Bombay.

Encl:- Letter from D.C.E.P. Dharwar No.EVC/Adt. dt. 15.2.52

Copy to:- forwarded with compliments to with a copy of D.C.E.P's letter to:-

See reverse.

1. The Secretary to the Gogernment of Bombay, Rehabilitation Dept.
2. The Secretary to the Government of Bombay, Finance Department.
3. The Custodian General of Evacuee rroperty, Old Secretariat, "P" Block, New Delhi.
4. The Collector and Dy. Custodian of Evacuee Property, Dharwar.

Compliance should be reported as stated under para 7.

REHABILITATION DEPARTMENT
File No. R55
S. No. 10935
Date 29 MAR 1952

K.27/3/52.

No.CEP/Audit/16/III-51.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,

Dated the 2nd December,1952.

To

The Inspecting Officer(Accounts),
Office of the Custodian General of
Evacuee Property, New Delhi.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property,Dharwar for the period ended 30-9-1950 and 31-3-1951.

Ref: Your letter No.1/2(18)/(S&A)/52,dated 14th November,1952.

****

The annotated copies of the Audit Report on Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar for the periods ended 30-9-50 and 31-3-51 are forwarded herewith. In this connection please also refer to the remarks contained in column 4 against the relevant items in the annotated audit report for the period ended 31-3-52 forwarded under this office No.CEP/Audit/16/III-52,dated 7-11-52.

REHABILITATION DEPARTMENT
File No. R55
S. No. 42535 D
Date 5 DEC 1952

Accounts Officer,
Custodian of Evacuee Property,Bombay.

Encl-2.

Copy to:-

1. The Deputy Custodian of Evacuee Property,Dharwar with a request to furnish further replies to this office remarks in column 4 immediately.

2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

3. The Examiner, Outside Audit Department, Bombay.

Annotated audit report on the Personal Deposit Account period ended 30-9-1950(Examiner,Outside Audit Department

S.No.	Objection raised by the Examiner, Outside Audit Department,Bombay.	Remarks of the Officer Inspected.	Remarks o Evacuee P
1.	2.	3.	
1.	Preliminary:- The audit of the P.D.Accounts of the Collector,as the Dy.Custodian of E.P., Dharwar Dist.Dharwar, was carried out for the first time at Dharwar, for the period from Sept. 50 ~~mdx Sept xx 50~~ to 30-9-50. The transactions for the months of March'50 and Sept.'50 were checked in detail with reference to forms Nos.9 to 12,14 to 18 of Hubli Taluka, forms 16 and 17 of Dharwar and Gadag Talukas along with the Panchnama papers, sale papers and other correspondence pertaining to these transactions of the remaining talukas made available for scrutiny of audit. The P.L.Account in the name of the Dy.Custodian, was opened as per G.R. Rehabilitation No.R.141 of 17-9-49. The Proforma accounts of Income and expr.as well as the Balance sheet as prepared by the office of the Collector as Dy.Custodian for the period ending 30-9-50 are checked and appended to this report. The following remarks are offered.	No remarks.	
1.	(a) Non-Maintenance of Registers and Documents:- The following registers and documents ~~xx~~ prescribed in Rule 13 of the Bombay Evacuee Property Rules of 1949, were not maintained in the offices of the Dy.Custodian and Asstt.Custodian:- (i) District Office:- The Consolidated cash book, Registers of Immovable and Movable Properties and Pass book. (ii) Dharwar and Gadag Talukas:- Forms Nos.9 to 12, 14,15 and 16. (iii) Navalgund Ranebennur,Haveri Talukas,Nargund and Kundgol, Hahalsi:- Forms Nos.9 to 12 and 16 to 18 were not maintained. All the Registers prescribed in rule 39 of the Administration of Evacuee Property(Central)Rules 1950 should be opened immediately and maintained uptodate.	The cash book has now maintained by the Trea Officer, Dharwar. As r registers of movable a evable properties, the maintained by the Assi dians as they are in t possession of them.Thes solidated register for district has been post Administration of Evac Property(Central)Rules it is to be maintained form may please be sup ~~xxxxxxxxxxxx~~ enable to maintain that regi Similarly as there is transaction in this o pass book was not mai this office. The Trea has been asked to mai
2.	(b) As no pass book was kept in the district office for the transactions relating to the treasury and as no consolidated cash book was opened and maintained, the balance in the bank column of the cash book could not be reconciled with the balance in the Treasury Pass Book, as required by sub Rule 13(h)of the Bombay Evacuee Administration of Property Rules 1949. The omission is specially brought to the notice of the Custodian for seeing that the cash book and Pass Book are opened immediately.	Para 2(a)(ii)&(iii):- of Dharwar,Gadag,Naval and Haveri and the Hal Nargund and Kundgol h the requisite registe
2.	(c) It was also noticed that as no separate account for each Evacuee was kept in a ledger form No.18 and as no monthly balances were extracted in form No.20 the total balances in the ledger as worked out in the Register of Immovable & Movable Properties, were not agreed with the cash in treasury and in hand as required by rules (i) and (j) ibid. It is,therefore, not apparent how the certificates that the balances in the ledger agreed with the cash in hand and treasury as per note below sub rule 13(g) were given This may please be elucidated.	Para 2(c):- The cash received from the Nan have been consolidate Custodian of E.P., Dha Cash transaction in thi)was not maintained Instructions,have,be from the Custodia this office lette 23-11-1951.

: the Deputy Custodian of Evacuee Property, Dharwar for the
'n No.CA/2645, dated the 26th May, 1951.)

the Custodian of perty, Bombay.	Remarks of the Custodian General of Evacuee Property, New Delhi.	Further Remarks of th Audit Office.
4.	5.	6.

remarks.

en	Para 8 D C 61- As the	
ry	Dy.Custodian of E.P.has got	
ords	a P.D.Account in his name, he	
irm-	has got to have the balance	
ero	at the end of each month re-	
Custo-	conciled and the pass book from	
ual	the treasury Office duly signed.	
o con-	The certificate of balance in	
ro	Treasury or in Bank refers to th	
bed in	the Amounts credited to the P.D.A/c	
o	of the Dy.Custodian of E.P.less	
950. If	cheques drawn for expr.(such as	
suitable	Custodian fees credited to Head	
sted to	XLVI-Miscellaneous and direct	
is office	expr.such as repairs, up keep of	
r.	staff for Evacuee Property,	
cash	Municipal taxes etc.).	
ce, the	The Dy.Custodian of E.P.has now	
ined, in	to maintaine a Cash Book in Form	
ry Officer	No.88 vide Administation of E.P.	
ain it now.	(Control)Rules 1950 and get the	
he Manlatdars	Pass Book from the Treasury Officer	
and, Ranebennur,	duly entered and balance, which	
lharies of	should be produced in next audit.	
o now maintained	This cash book should be written	
	up for all transaction in the P.D.	
lance certificates	Account.	
tdars and Mukheries		
and sent to the		
y. As there is no		
office, the register		
this office.		
ever, been solicited		
of E.P., Bombay, under		
No.EVC/PRB, dated		

ntd.....2

1.	2.	3.

3. Gadag Taluka-Short collections of Auction Sale proceeds of movable property of Shri Dawood Musa

From the records maintained and produced for audit, it was noticed that only a sum of Rs.14,672-8-0 as detailed below has been recovered and credited to the P.D.Account on account of the auction sale of movable property of Evacuee Shri Dawood Musa,held at Gadag on 1-4-50 as against the bid amount of Rs.14,782/-. The short recovery of Rs.109-8-0 may please be enquired into and steps taken to recover the amount and credit it to the Personal Deposit Account.

Details of Recoveries.

Date.	Particulars.	Amount.
4-4-50	One fourth of bid amount.	Rs.3798-8-0
30-5-50	Three fourths -do-	" 187-0-0
31-5-50	-do- "	" 9580-0-0
2-6-50	" "	" 1107-0-0
		Rs.14,672-8-0

Para 3:- Gadag Talu
the Mamlatdar Gadag
being expedited. Cr
report from him, fu
be submitted.

4. Hubli Taluka:-Evacuee Property issued free of cost by the Asstt.Custodian and the Mamlatdar Hubli.

Some of the movable property borne on the movable property Register pertaining to one Yakub (Evacuee) of the estimated value of Rs.40-4-0 was stated to have been given free of cost to one refugee on 30-3-50 by the Asstt.Custodian and the Mamlatdar of Hubli, without the permission of higher authorities. This unauthorised action needs regularisation under proper sanction.

Para 4: Hubli Taluk
evacuee property is
free of cost, the r
is awaited. Pe is t

5. Kundgol Mahal- Sundry dues- A sum of of Rs. 2,388-6-2 has been shown as recoverable from one Shri Saibannavar without details in support of the same. The correctness of these dues may,therefore, please be ascertained with reference to the relevant documents and consequent adjustments if any carried out with proper approval.

Para 5: Kundgol Mahal
Kundgol has been refe
connection. On hearin
further report will b

6. Navalgund Taluka. Evacuee Property not brought to the regular account. Some movable property of an evacuee, Dawood Moose Kasam was taekn possession of but was neither brought to the Movable property Register in Form No.10 nor included in the consolidated statement submitted to the Custodian Evacuee Property,Bombay,for the period ending 30-9-50 (as per D.M.'s No.ADM/Evac/PRB,of 18-10-50). The details of such property taken possession of and subsequently sold by public auction are specified below :-

Para 6:Navalgund Taluka
in question has been tak
movable property regist
10 now. The omission to
details to the relevant
register was due to the
the forms and registers
available then.

Date of Recovery.	Particulars.	Quantity Nos.	Remarks.
9-7-50	Empty Kerosene Tins	1,110	Stated to have been
"	-do- Small		sold by public auction
"	Kerosene drums	94	on the 27-11-50 for
"	Cyclon Sheets	6	Rs.658/-.
"	Tea Boxes.	17	

The omission to bring these details to the relevant property register and also their non-inclusion in the consolidated statement may please be enquired into.

4.	5.	6.
3: The report of is awaited. No is receipt of the ther report will	The Dy.Custodian of E.P. has now reported that the short collectionshave been recovered on 29-9-62.The Ex.O.A.D.is requested to verify the recovery.	
. As regards the ied to a refugee ulatdar's report ing expedited.	The Dy.Custodian of E.P. has been ~~xxxxxxxx~~ directed to recover the amount from the allottee and he is being asked to send the intimation of recovery immediately.	
he mahalkari od in this from the hir submitted.	The final reply of the Dy.Custodian of E.P.is still awaited and he is being reminded to forward the same without any delay.	
The property n to the in form No. uring these roperty ects that ere not	The Dy.Custodian of E.P.has now reported that the register is completed and will be shown to audit. Audit is requested to verify the same.Please see remarks against this item in the annotated audit report forwarded under this office No.CRP/Audit/16 3-62,dated 7-12-62.	

Contd...(3).

1.	2.	3.
7.	Dharwar Taluka: Delay in remitting cash in treasury. The sale proceeds amounting to Rs.1,059-14-0 realised on 25-4-50 from the auction sale of the movable property of an evacuee,Dawood Moosa Kasam was remitted into the treasury as late as 6-12-50... Delay in remitting the cash may please be explained. Besides the incidental charges etc.incurred by the Asstt.Custodians were not incorporated in the cash book in form No.17 both in Dharwar and Gadag Talukas. The ommission to incorporate ~~them~~ in the cash book in form No.17 bothe in Dharwar and Gadag Talukas. The omission to incorporate these transactions in the regular cash account may also please be enquired into.	Para 7: Dharwar Taluka:- Mamlatdar's report is awa it will be reported soon receipt.
8.	Hubli Taluka. Discrepancies in the movable property. The total of the movable property shown in the consolidated statement for September,1950 submitted by the District Magistrate, Dharwar to the Custodian of Evacuee Property,Bombay as per his No.ADM/Evac/PRE of 18-10-50 was Rs.18,323-2-6 while Rs.16,221-10-6 appear in the total amount of Rs. 77,490-5-0 in the Proforma Accounts as original value. The discrepancy may please be reconciled.	Para 8(a) Hubli Taluka:- T crepancy in the value of th is duly reconciled in the a December,1950,and the month 'C' of consolidated Evacuee is duly corrected.
9.	(b) Ranebennur Taluka. Similarly,the total value of the income collected is shown as Rs.98-8-0 in the statement mentioned above against which a sum of Rs.73-8-0 only has been actually realised. Moreover, this latter amount is stated to have been credited to Revenue Deposit instead of the P.D.Account. Necessary adjustments may please be carried out in consultation with the Treasury Officer.	Para 8(b): Ranebennur Talu Rs.98-8-0 which was show was the panch value of and Rs.73-8-0 was the ne by selling the said pro adjustments have been t with the Treasury Offic
10.	Para 9:-Proforma Accounts.(a) Balance Sheet. Early action for the clearance of the amount shown under the heads"Liabilities"and "Sundry Debtors"in the Proforma accounts in necessary and may please be taken.	Para 9(a):Proforma Account taken for the clearance of the heads 'liabilities' an the Proforma accounts.
11.	(b): Income and Expr.statement:-The Custodian fees were not correctly worked out as per rules prescribed. In case of Hubli,Ron,Ranibennur,Haveri Talukas and Nagund petha the Custodian's fees have been calculated at the rates applicate i.e.10 and 20% both on miscellaneous recoveries and auction sale proceeds of movable property,whereas they have been calculated on the sale proceeds of Rs.2418-5-3 in Dharwar,Taluka cash receipt of Rs.422-14-3 in Kundgol Mahal and part amount of realisation in Gadag Taluka. They may please be worked out as per instructions contained in the Admn.of Evacuee Property Rules 1950 published in the Bombay Govt.Gazette Extraordinary dated 19-6-50 and adjustments wherever necessary made in the proforma accounts should also please be revised in the light of the above remarks and the correct accounts furnished to audit.	Para 9(b):-Income and Ex assistent Custodians hav calculate the Custodian' correct rates and to mak ments in the proforma ac reports are awaited. The to maintain all forms an under Evacuee Property(C

4.	5.	6.
ie ed and ter its	Please see remarks against this item in the annotated audit report forwarded under this office No.CEP/Audit/16/3-52,dated 7-12-1952.	
dis- property h of statement report on	No remarks.	
The amount of in the statement ecured property mount realised ty. Necessary in consultation	No remarks.	
action is being e amounts under Sundry Debtors" in)	The Dy.Custodian of E.P. is being asked to furnish his final report in the matter immediately.	
Statement. The been asked to fees at the necessary adjust- unts. Their have been requested registers prescribed ntral)Rules 1950.	The final compliance report of the Dy.Custodian of E.P. is awaited and he is being asked to forward the same without any delay.	

Contd....(4).

1.	2.	3.
12.	Para 10: Conclusion:- The state of accounts is far from satisfactory. Short collections of auction sales proceeds of movable property were noticed in one case in Gadag Taluka(para 3).Cash book is not maintained in the Dist. Office and even in almost all the taluka offices and reconciliation between treasury pass books and cash books not effected(para 2(a)&(b). No separate account for each evacuee is kept in the ledger form No.18 and no monthly balances extracted and the agreement between the total balances in the ledger and the cash in treasury and in hand not carried out. (para 2(b)).Some of the movable property was given free of cost to one refugee by the Asstt.Custodian of Hubli Taluka without proper sanction of higher authorities (para 4). Some movable property of an Evacuee in Navalgund Taluka was neither brought on the movable property Register nor included in the consolidated statement submitted to the Custodian of Evacuee Property, Bombay(para 6). The sale proceeds amounting to Rs.1,059-14-0 realised on 25-4-50 from the auction sale of movable property have been remitted into the treasury as late as on 5-12-50 and the incidental charges etc. incurred by the Asstt. Custodians were not incorporated in the cash Book in the Dharwar and Gadag talukas(para 7). It is requested that early steps may be taken to remedy the unsatisfactory state of affairs.	No remn
13.	An Audit Note containing minor irregularities accompanies report for favour disposal.	No remark

Sd/- ------

For Collect
Dharwar.

4.	5.	6.
8.	The Deputy Custodian of Evacuee Property is being asked to pay personal attention to improve the state of accounts and forward the compliance report in respect of all items immediately.	

The Deputy Custodian of Evacuee Property is being asked to confirm that the audit note of minor irregularities has been returned to the Examiner, Outside Audit Department.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

1.	2.	3.
4.	Kundgol Mahal: Accounts of Shri Dawood Musa with Shri Saibannavari-From the records maintained and procuded for audit,it was noticed that the Mahalkari of Kandgol has agrred to accept the liability of Rs.182-3-9 of Evacuee Shri Dawood Musa to one Shri Saibannavar of Sanusi. The accounts submitted by the latter and accepted by the Mahalkari were not susceptible to scrutiny by audit there being no vouchers in support of expenditure incurred nor acknowledgements in support of advances paid to Shri Dawood Musa. The liabilities should not,therefore,be accepted until all the accounts are completely scrutinised, expecially in view of ~~the accounts~~ xxxxx ~~xxxx~~ para 5 of the previous audit report,wherein,it was pointed out that a sum of Rs.2,388-6-2 was recoverable from Shri Saibannavar.	Para 5:- Th been expedi On hearing will be sub
5.	Income of Expr.Account of Balance sheet:-(i) Arrears outstanding against debtors of evacuees:- A large sum of Rs.17,989-3-0(at Gadag Rs.11,686-11-3,at Hubli Rs.6,302-7-9) is still outstanding against debtors of Evacuees. Its expeditious clearance is,therefore requested. (ii) Custodian's fees Rs.5,860-4-4:- Credit of this amount of Government by debit to the Personal Deposit Account is still awaited. (iii) Rent for custody of movable property at Hubli:- The value of the balance of movable property as at 30-9-1950 was Rs.1,376/- whereas the rent paid for its custody for the half year under review was Rs.494-7-0 which is disproportionately high. (iv) Reconciliation between the balance at the Treasury as per Departmental books and as per Treasury figures:-The balance of treasury as at 31-3-1951 as per departmantal books was Rs.98,549-10-4 as against Rs.42,147-15-7 as per treasury figures. The difference requires early reconciliation. (v) The excess of expenditure over income in the period under audit was Rs.7,441-0-0. It was mainly due to liabilities of evacuees on account of sale tax municipal dues and other miscellaneous expenditure.	Para 6:- Sta by the Asst. the dues fro are in progr (ii) The Gadag have cre fees by debiti Deposit Accou have been aske Custodian's fe amount by debi (iii) The po was handed ove post of watchm the expr. is cu (iv) Treas been expedi balance at Departmente Treasury fi (v) All the are asked to be future.
6.	GENERAL:- The general state of accounts is far from satisfactory. The audit report and note for the period ending 30th Sept1950 have not yet been disposed of (Para 3). All the registers prescribed in the rules have not yet been opened(Para 4). Debits dues to evacuees require early clearance(Para 6(i). Non-reconciliation between the balance at treasury as per departmental ~~xxxxxxxxxxxxxxx~~ books and that the treasury as at 31-3-1952 is brought to notice. (Para 6(iv). Credit to Government on account of Custodian's fees is awaited (para 6(ii).	No remarks

Sd/-----
Collector & Deput
Evacuee Prop

4.	5.	6.
Mahalkari Kundgol has d in this connection om him further report tted.	Para 6i- Further remarks is still awaited. The Dy.C.E.P.is also being asked to clarify immediately whether the liability pertains to the period after the property vested in the Custodian or prior to it. In case the liability is for the pre-vesting period it should not be paid and should only be registered as a third party claim in accordance with the Rule 22 of the Administration of Evacuee Property(Central)Rules 1950.	
have been taken stodians to recover the debtors and they	Para 6:(i) This may be verifie in next audit.	
...Custodian of ted the Custodian's it to the personal The remaining officers to calculate the and to credit this g it to the P.L.A.	For verification in next audit	
session of the Godown to the owner and one is retrenched and thus tailed.	No remarks.	
Officer Dharwar has d to reconcile the e Treasury as per books and as per ires.	Compliance report is still awaited in connection with the balance at treasury as at 31-3-51 and the difference should be reconciled.	
sistant Custodians re careful in	No remarks.	

Para 7:GENERAL:- Dy.Custodian of Evacuee Property, Dharwar is requested to take necessary action in the light of the comments made under each para and expedite his replies to the Examiner, Outside Audit, with a copy endorsed to this office at an early date.

Custodian of
ty, Dharwar.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Annotated copy of the Audit report on Personal Deposit Accounts ending 31-3-1951 (Examiner,Outside Audit Department

S.No.	Objection raised by the Examiner, Outside Audit Department,Bombay.	Remarks of the Office Inspected.	Rem Eva
1.	2.	3.	
1.	Preliminary:- The audit of the Personal Deposit Accounts of the Collector as the Dy.C.E.P.,Dharwar,District, Dharwar,for the half year ended 31-3-1951 was carried out on the 12th and 13th of June,1951. The receipts and payments during the hald year were generally scrutinised from the records maintained and produced for audit with special reference to auction sale proceeds,custodian fees etc. The Income and Expr. account for the half year ending 31-3-51, and the balance sheet as at accounts for the period form beginning upto 30-9-50 and the revised balances sheet as at 30-9-50(in accordance with the suggestions in para 9(b) of the previous Audit report) are also attached herewith. There was no cash in hand in the Deputy Custodian's Office,there being no transactions of receipts and payments in that Office.	No remarks	
2.	Previous audit: The replies to the audit report for the period from the commencement upto 30-9-1950 issued under this office No.OA/2045, dated 25-5-1952,are still awaited and may please be expedited.	Para 2:-The replies to the audit report for the period from the commencement upto 30-9-1950 are forwarded under this office No. EVC/ADT,dt.15-2-1952.	
3.	Current Audit. Non-maintenance of registers and documents:- Considerable difficulty was experienced in the checking of data leading to the Income and Expenditure Accounts and the Balancex Sheets as the prescribed registers were not maintained in the offices of the Dy.Custodian and Asstt.Custodians. Early action should be taken to open the Registers prescribed in the Administration of the Evacuee Property(Central)Rules 1950 and complete them in all respects from the beginning to-date.	Para 4:-All the requisite regist of movable and immovable propert have been maintained by the Asst Custodians as they are in actual possession of the properties. No Administration of Evacuee Proper (Central)Rules 1950. A suitable form may be suggested to enable office to maintain that register	

f the Deputy Custodian of Evacuee Property,Dharwar for the period
0.OA/5375,dated the 14th August,1951).

ks of the Custodian of ee Property, Bombay.	Remarks of the Custodian General of E.P.,New Delhi.	Remarks of the Audit Officer.
4.	6.	6.

he replies to the audit report
rom the commencement upto 30-9-50
ith comments are already forwarded
nder this office letter of even
umber dated 17th March,1952. (copy attached

's Para 4:- Asstt.Custodian of Evacuee
s Property,Dharwar has been called upon
to submit Income and Expenditure
account (Evacuee's account) and the
form also was suggested in this office
circular letter CEP/A/C.1,dated 29-3-50.
As regards maintenance of Registers etc.
is(the Dy.Custodian of Evacuee Property,
Dharwar etc.~~xxxxxxxxxxxxxx~~ has got to
open the requisite registers etc.as
prescribed in the Administration of Evac
Property(Central)Rules 1950. As the
Personal Ledger Account(now P.D.A/C.)is in
the name of the Collector and Dy.Custodian
of E.P.,~~xxxx~~ Dharwar, he has got to main-
taine a Cash book in form No.25 and enter
therein all receipts(on Evacuee's account)
and also expenditure and at the end of the
month reconcile the balance in the treasury
column of the cash book with the treasury
pass book,month by month. The Dy.C.E.P.
must be able to state what balance is held to
his credit at theend of each month. The Dy.
is being asked to confirm that all registers
are now maintained by him.

itd....(2).

COPY.

No.CEP/A-C/Audit.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 17th March,1962.

To

The Examiner,Outside Audits,
Universal Assurance Building,4th Floor,
Sir Pherozshah Mehta Road,
Bombay.

Sub: Report on the audit of the Personal Ledger Accounts of the Collector & Deputy Custodian of Evacuee Property,Dharwar for the period from September,1949 to 30th September,1960.

Ref: Your letter No.OA/2046,dt.26-5-1951.

Sir,

The Collector and Deputy Custodian of Evacuee Property Dharwar, has forwarded to you the replies to the above audit report in his letter No.EVC/Adt.,dated 15-2-52, a copy of which is endorsed to this office.

I am to offer my comments on some of the points raised in audit.

Paras 2(b)&(c): As the Deputy Custodian of Evacuee Property has got a Personal Deposit Account in his name, he has got to have the balance at the end of each month reconciled and the pass book from the Treasury Office duly signed. The certificate of balance in Treasury or in Bank refers to the amount credited to the Personal Deposit Account of the Deputy Custodian of Evacuee Property less cheques drawn for expenditure(such as Custodian's fees credited to Head XLVI-Miscellaneous and direct expenditure-such as Repairs, upkeep of staff for Evacuee Property Municipal taxes etc.).

The Deputy Custodian of Evacuee Property has now to maintain a cash book in Form No.25 vide Administration of Evacuee Property(Central)Rules 1950 and get the Pass Book from the Treasury Officer, duly entered and balances, which should be produced in next audit. This cash book should be written up for all transactions in the Personal Deposit Account.

Paras 3,4,5 & 7:- As the observations in the audit report refer to the accounts maintained etc. for the year September,1949 to September,1950, Deputy Custodian of Evacuee Property,is requested to expedite the reports from the Mamlatdars and report in the matter.

Para 9(b): The amount of Custodians fees, if not already credited to Budget Head XLVI-Miscellaneous should be immediately credited to Government under the head concerned and compliance reported to the Audit officer and to this office.

Para 11:-It is presumed that the replies to the audit note containing minor irregularities have been forwarded to the Audit Officer,direct.

Yours faithfully,

Sd/-(K.R.Soman)
For Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

The Secretary to the Government of Bombay,
Rehabilitation Department.
The Secretary to the Government of Bombay,
Finance Department.
The Custodian General of Evacuee Property,'P' Block,New Delhi
(with a copy of Dy.Custodian of E.P.'s Audit Replies).
The Collector & Dy.C.E.P.,Dharwar with special ref.to all the comments raised above on his replies. He is requested to forward a compliance report to the Audit as suggested and copy to this office.

No.CEP/Audit/16/III-51.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.

Dated the 23rd April,1953.

To

The Collector & Deputy Custodian of
Evacuee Property, Dharwar.

Sub: Audit Report on the Personal Deposit Accounts of the Deputy Custodian of Evacuee Property, Dharwar, for the period ended 31.3.1951.

Ref: This office letter of even number dated 2.12.52 addressed to the Custodian General of Evacuee Property, New Delhi, and copy to you forwarding the annotated copy of the above Audit Report.

Below are the remarks of the Custodian General of EvacueeProperty, New Delhi, as per his letter No.2/18(1)/Audit/S&A/53,dated 2.4.53. You are requested to forward your replies early.

S.No.1: No remarks.
S.No.2: That report is being scrutinised separately.
S.No.3: The Custodian is being requested to ascertain that the registers have since been maintained properly and have been completed upto-date.
S.No.4: The Custodian is being requested to scrutinise the final report of the Assistant Custodian of E.P.and intimate the progress made in this connection.
S.No.5: The actual progress may please be intimated.
S.No.5(ii): May be verified at the time of next audit.
S.No.5(iii): No remarks.
S.No.5(iv) : The C.E.P.is being requested to make early reconciliation and submit a report thereof to this office.
S.No.5(v) : No remarks.
S.No.6 : No remarks.

Accounts Officer,
Custodian of Evacuee Property,Bombay.

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property,New Delhi, with reference to his letter mentioned above.
2. The Examiner, Outside Audit Department, Bombay.
3. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

REHABILITATION DEPARTMENT
File No. R 55
S. No. 1658-D
Date 22 APR 1953

RHD
D

Confidential

394

394

Secd